APR Q 4 7007 W

Docket No.: 070456-0016

PATENT

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of : Customer Number: 20277

Kouichi OKUGAMI, et al. : Confirmation Number: 4835

Application No.: 10/787,221 : Group Art Unit: 3682

Filed: February 27, 2004 : Examiner: KRAUSE, Justin

For: TRANSMISSION COMPONENT, METHOD OF MANUFACTURING THE SAME, AND

TAPERED ROLLER BEARING

RESPONSE TO OFFICE ACTION

Mail Stop Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

These remarks are filed in response to the Office Action dated December 4, 2006.

Remarks begin on page 2 of this paper.